

Revenue Stamps On All Documents In Effect To-day Millions in Receipts Expected by Government From New Source Bank Checks Excepted Tax on Parcel Post Packages One of the Features

WASHINGTON, Nov. 30.—Documentary stamp taxes of the war tax bill go into effect to-morrow. Revenue stamps must be affixed to bonds of indemnity or indebtedness, capital stock issues, stock transfers, produce sales on exchanges, drafts, promissory notes, conveyance and deeds, custom house entries, steamship tickets, promissory assignments of power of attorney, playing cards and parcel post packages. None are required on checks.

All stamps are sold by postoffices except those, which are distributed through revenue collectors. Millions of dollars in receipts are expected to reach the Treasury from this source.

The taxes are similar to those imposed during the Spanish war and by the emergency revenue act of 1914.

On capital stock transfers, from which the government expects to derive a large revenue, and which will fall heavily on stock exchanges, the tax is 2 cents for each \$100 or fraction of the face value. Stamps are to be affixed to the stock books, not to the certificate of sale or exchange.

For produce sales on exchanges the tax is 2 cents for \$100 of value of the merchandise covered by the agreement and stamps are to be affixed to the memorandum or bill of sale. The law covers transferred or scratch sales and sales for future delivery.

Tax on Bonds Bonds of indebtedness are taxed 5 cents for each \$100 of face value or fraction and renewals are taxed as new issues. Indemnity and surety bonds are subject to a tax of 50 cents, or one percent of the premium charged for the execution of the bond. Bonds or policies of reinsurance are exempt.

A tax of 5 cents is levied on each original issue of certificates of stock, either on organization or reorganization, of face value \$100 or fraction. To meet the practice in some states of issuing stock without face value, it is specified that the tax shall be laid on the actual value if there is no face value.

For drafts or checks payable other than at sight or on demand, and for transferable notes and their renewal, ordinary bank checks are not taxable. Treaty conveyances and deeds are taxed 50 cents where the value of the interest conveyed is between \$100 and \$500, and 50 cents for each additional \$500 or fraction. If the value of the interest is less than \$100, 50 cents when the value is between \$100 and \$500, and \$1 when the value exceeds \$500.

Passage tickets to transatlantic, South American or other ports not in the United States, Canada or Mexico are taxed according to a sliding scale, running from \$1 on tickets costing between \$10 and \$25 to \$5 for tickets costing more than \$50.

Proxies for voting at any meeting, except of religious, charitable, fraternal, educational or literary organizations, must bear 10-cent revenue stamps. For a proxy of attorney the tax is 25 cents. In addition to the old tax of 2 cents on playing cards, a new levy of 5 cents a pack is imposed.

Motorcycle Police Under Squad System Ruth Cruger Case Leads to Reorganization of the Force

The police motorcycle squad started work yesterday under the reorganization plan adopted as the result of the discoveries made in the investigation of the Ruth Cruger murder. The patrolmen are no longer under the jurisdiction of the traffic squad inspector, but divided into two squads, are under the command of Lieutenant Anthony J. Howe.

Squad 1 is quartered in the sheepfold in Central Park. It consists of three sergeants and thirty-one men, and covers Manhattan, The Bronx and Richmond. Squad 2 has headquarters in the Bergen Street police station, Brooklyn, and consists of three sergeants and thirty-five men. Its territory is Brooklyn and Queens.

Every patrolman will have his particular beat and will work under the supervision of the captain and inspector nearest to his post. There will be no more roving commissions and no more promiscuous repair work, all repairs being attended to at certain shops designated by the department. Provision has been made for more careful supervision of the issuance of summonses and for the entry of the disposition of such cases.

The new regulations were framed by Henry Jay Case, Special Deputy Police Commissioner.

Berkman and Goldman File Briefs for Their Appeal

WASHINGTON, Nov. 30.—In briefs filed with the Supreme Court to-day supporting their appeal from convictions for conspiring against the law, Emma Goldman and Alexander Berkman declare the paramount question before the court is whether those who claim conscientious objection to participation in the war may be made to suffer prison penalties for their views.

Various other legal contentions are advanced, among them that the law is a species of "despotism" and "tyrannical power."



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